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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 28th February, 1965

G.S.R. 354.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts printing and writing paper, all sorts, falling under Item 44 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of 50 per cent. *ad valorem*.

[No. 32/F. No. Bud. (Cus)1/65.]

G.S.R. 355.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the varieties of paper specified in the Schedule below and falling under Item 44 of the First

Schedule to the India Tariff Act, 1934 (32 of 1934), from so much of that portion of the duty of customs leviable thereon which is specified in the said first Schedule as is in excess of 50 per cent. *ad valorem.*

SCHEDULE

1. Litho and offset paper.
2. Machine glazed poster paper.
3. Drawing paper.
4. Printing paper, other than white, excluding newsprint.
5. Greaseproof paper.
6. Tissue paper, white.
7. Unsensitized ferro-prussiate paper.
8. Brown wrappings, other than Kraft.
9. Match paper.

[No. 33/F. No. Bud.(Cus)1/65.]

G.S.R. 356.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 57 of the Finance Act, 1964 (5 of 1964), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods specified in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from the surcharge on duties of customs leviable thereon under sub-section (1) of section 57 of the second mentioned Act, during the period commencing on the 28th February, 1965 and ending with the 31st March, 1965.

[No. 34/F. No. Bud.(Cus)1/65.]

G.S.R. 357.—In exercise of the powers conferred by section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts bead wire falling under Item No. 63(32) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) when imported into India, from:—

(i) so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of Rs. 84 per tonne plus 5 per cent *ad valorem*, if such bead wire is not of British manufacture; and

(ii) so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of Rs. 50 per tonne plus 5 per cent *ad valorem*. If such bead wire is of British manufacture.

[No. 39/F. No. 14/11/64-Cus.I.]

D. P. ANAND, Jt. Secy.

(Department of Revenue)

CENTRAL EXCISES

New Delhi, the 28th February 1965

G.S.R. 358.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

1. 14/60—Central Excises, dated the 1st March, 1960.
2. 15/60—Central Excises, dated the 1st March, 1960.
3. 118/62—Central Excises, dated the 13th June, 1962.
4. 136/62—Central Excises, dated the 13th June, 1962.
5. 170/62—Central Excises, dated the 22nd September, 1962.
6. 39/63—Central Excises, dated the 1st March, 1963.
7. 32/64—Central Excises, dated the 1st March, 1964.

8. 55/64—Central Excises, dated the 1st March, 1964.

9. 56/64—Central Excises, dated the 1st March, 1964.

10. 57/64—Central Excises, dated the 1st March, 1964.

11. 89/64—Central Excises, dated the 17th April, 1964.

12. 181/64—Central Excises, dated the 5th December, 1964.

13. 42/61—Central Excises, dated the 1st March, 1961.

14. 43/61—Central Excises, dated the 1st March, 1961.

15. 37/61—Central Excises, dated the 1st March, 1961.

16. 71/63—Central Excises, dated the 18th May, 1963.

17. 172/63—Central Excises, dated the 28th May, 1963.

[No. 22/65.]

G.S.R. 359.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the table below, for the expressions specified in the corresponding entries in column (3) of the said Table, the expressions specified in the corresponding entries in column (4) thereof shall be substituted:—

TABLE

Serial No.	Notification No. and date	For	Substitute
(1)	(2)	(3)	(4)
1	No. 33/64-Central Excises, dated the 1st March, 1964.	"paper, all sorts, other than newsprint and board".	"paper, all sorts, other than printing and writing paper, news print and board".
2	No. 30/60- Central Excises, dated the 1st March, 1960.	"Rs. 20·00 per metric tonne".	Rs. 30·00 per metric onne".
3	No. 52/62-Central Excises, dated the 24th April, 1962.	"as is in excess of Rs. 200 per metric tonne."	"as is equivalent to the duty already paid under sub-item (1) of the said Item on copper or copper alloy used".
4	No. 54/62-Central Excises, dated the 24th April, 1962.	"Rs. 20- per metric tonne".	"Rs. 500 per metric tonne".
5	No. 157/64- Central Excises, dated the 16th October, 1964.	"0·75".	"0·60".

[No. 23/65.]

G.S.R. 360.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in the corresponding entry in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944),

from so much of the duty of excise leviable thereon under the said Act as is in excess of the duty specified, and subject to the conditions laid down, in the corresponding entries in columns (4) and (5) respectively of the said Table:

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises & Salt Act, 1944	Description	Duty	Condition
1	2	3	4	5
1	4.11(1)	Cigars and Cheroots . .	Nil	
2	4.11(2)	Cigarettes of which the value—		
		(*i*) exceeds Rs. 25 a thousand	50% *ad valorem.*	
		(*ii*) exceeds Rs. 7·50 a thousand but does not exceed Rs. 25 a thousand.	40% *ad valorem.*	
		(*iii*) does not exceed Rs. 7·50 a thousand.	25% *ad valorem.*	
3	13	Vegetable Product . .	Rs. 20 per quintal.	
4	16(2)	Tyres and Tubes for cycles (other than motor cycles).	Nil	
5	17(2)	All varieties of paper, other than board, of a substance 40 grammes or more but not exceeding 45 grammes per square metre, falling under this sub-item.	35 Paise per Kg.	Provided such paper does not contain in its substance any rag in the form of pulp.
6	17(3)	Printing and writing paper .	Nil	If the Collector of Central Excise is satisfied that such paper is actually used in the publication of a daily newspaper , and the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed: Provided that such paper does not contain any rag in its substance in the form of pulp unless such paper also contains in its substance 40 per cent. or more by weight of bagasse, jute stalk or cereal straw in the form of pulp.

Explanation.—The expression "daily newspaper" means any printed periodical work containing public news or comments on public news, which is published on not less than six days a week, and the printer and publisher of which have made and subscribed a declaration under the Press and Registration of Books Act, 1867 (25 of 1867), and includes any supplement or special or weekly edition of such newspaper.

1	2	3	4	5
7	17(3)	Printing and writing paper not actually used in the publication of a daily newspaper referred to in S.No. 6—		
		(*a*) of a substance exceeding 75 grammes per square metre.	30 paise per Kg.	If such paper contains in its substance 40 per cent or more by weight of bagasse, jute stalk or cereal straw in the form of pulp, whether or not it also contains in its substance rag in the form of pulp.
		(*b*) of a substance not exceeding 75 grammes per square metre—		
		(*i*)	10 paise per Kg.	If such paper contains in its substance 40 per cent or more by weight of bagasse, jute stalk or cereal straw in the form of pulp, whether or not it also contains in its substance rag in the form of pulp.
		(*ii*)	15 paise per Kg.	If such paper does not contain in its substance any rag in the form of pulp and bagasse, jute stalk or cereal straw, if any, contained in its substance in the form of pulp is less than 40 per cent.
8	20	Silk fabrics	Nil	
9	24	Silver	Nil	
10	27(d)	All extruded shapes and sections of aluminium including extruded pipes and tubes thereof.	Rs. 800 per metric tonne.	
11	28	Tin plates and tinned sheets, including cuttings thereof.		
		(*a*) Tinned plates . .	Rs. 255·00 per metric tonne.	If the uncoated plate or sheet used has already paid the appropriate amount of excise duty leviable under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944, or the equivalent customs duty under section 2A of the Indian Tariff Act, 1934.
		(*b*) Tinned sheets . .	Rs. 225·00 per metric tonne.	
12	35	Parts of cycles other than motor cycles	Nil	
13	36	Footwear and parts thereof .	Nil	
14	37A	Mechanically driven gramophones and parts thereof.	Nil	

[No 24/65.]

G.S.R. 361.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 1st April, 1965, the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 137/60-Central Excises, dated the 1st October, 1960, namely:—

TABLE

Description of goods	Circumstances in which goods are eligible for exemption	Extent of exemption	Amount
1	2	3	4
"(2) Water Paints	The output of all water paints for the financial year does not exceed 300 metric tonnes.	On the first 75 metric tonnes of all water paints taken together.	
(*a*) Dry distemper including cement-based water paints.			Twelve rupees and thirty paise per quintal.
(*b*) Oil-bound distemper.			Twenty-three rupees per quintal.
(*c*) Water pigment finishes for leather.			Thirty paise per litre.
(*d*) Plastic emulsion paint.			Seventy-five paise per litre".

[No. 25/65.]

G.S.R. 362.—In exercise of the powers conferred by sub-rule (1) of rule (8) of the Central Excise Rules, 1944, the Central Government hereby exempts paints, enamels, varnishes, blacks and cellulose lacquers falling under Item No. 14 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is equivalent to the duty of excise or, as the case may be, the customs duty under section 2A of the Indian Tariff Act, 1934 (32 of 1934), paid on the artificial or synthetic resins or plastic materials used in their manufacture and assessable under Item No. 15A of the said Schedule:

Provided that nothing in this notification shall apply to any paints, enamels, varnishes, blacks and cellulose lacquers on which no duty is chargeable under Item No. 14 aforesaid read with any other notification for the time being in force.

[No. 26/65.]

G.S.R. 363.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30-64-Central Excises, dated the 1st April, 1964, the Central Government hereby exempts from the whole of the duty of excise leviable thereon, the first 100 tonnes of household and laundry soap and the first 50 tonnes of toilet, monopole or textile soap, falling under sub-Item I of Item No. 15 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), cleared for home consumption on or after the first day of April in any financial year by any manufacturer whose total production of soap in the preceding financial year did not exceed 500 tonnes:

Provided that—

(1) during the period commencing on the 28th February, 1965 and ending with the 31st March, 1965, the exemption shall be limited to the first 8 tonnes of household and laundry soap and the first 4 tonnes of

toilet, monopole or textile soap cleared for home consumption during that period;

(2) where a factory producing soap is run at different times of the financial year by different manufacturers, the quantity of such soap cleared from such factory in any such year without payment of duty shall not in the aggregate exceed the said limits;

(3) the above exemption shall not apply to the soap manufactured by any manufacturer who applied or applies for a licence on or after the 6th July, 1963, unless he satisfies the Collector of Central Excise—

(a) that the factory for which the licence is applied for was owned on the 6th July, 1963, by the applicant, and

(b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest in any other concern producing soap on the same date.

[No. 27/65.]

G.S.R. 364.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) No. 156/64-Central Excises, dated the 16th October, 1964, namely:—

In the Table annexed to the said notification, for the entries in column (3) against Serial Nos. 1(v) and 1(vi), the entries "0·25" and "0·15" shall respectively be substituted.

[No. 28/65.]

G.S.R. 365.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 80 of the Finance Bill, 1965, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 80 aforesaid as is in excess of the duty specified in the corresponding entry in column (3) of the said Table:

TABLE

S. No.	Description	Duty
1	2	3
		(Rs. per Kg.)
1	Staple fibre of cellulosic origin	Nil
2	Yarn Spun—	
	(*a*) wholly out of synthetic staple fibre of cellulosic origin; . .	Nil
	(*b*) partly of such staple fibre and partly of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight .	Nil
3	Viscose rayon yarn—	
	(*i*) below 75 deniers	1·50
	(*ii*) 100 deniers and above but below 120 deniers	0·50
	(*iii*) 120 deniers and above	Nil
	(*iv*) Godet waste, under-size cakes waste and reeling and coning waste of cellulosic origin	Ni

[No. 29/65.]

G.S.R. 366.—In pursuance of rule 96J of the Central Excise Rules, 1944, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 74/61-Central Excises, dated the 18th March, 1961.

[No. 30/65.]

G.S.R. 367.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944 and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 38/63-Central Excises, dated the 1st March, 1963, the Central Government hereby exempts sheets and circles of copper and copper alloys falling under sub-item (2) of Item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), if produced by a manufacturer on a rolling mill and issued therefrom in an untrimmed condition, from so much of the duty of excise leviable thereon as is in excess of—

(a) Rs. 425 per metric tonne if made from metal in a crude form which has already paid duty under sub-item (1) at the rate of Rs. 1,000 per metric tonne, or from old scrap of copper and copper alloys, or from scrap obtained from virgin metal where the appropriate amount of duty has already been paid on such metal;

(b) Rs. 1350 per metric tonne if made from metal in a crude form on which duty has not been paid:

Provided that for sheets and circles made from metal in a crude form which has already paid duty at a rate lower than Rs. 1000 per metric tonne, the duty payable shall be the duty specified in (a) above plus the amount by which the duty paid on the crude metal falls short of Rs. 1000 per metric tonne.

[No. 31/65.]

G.S.R. 368.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 52/64-Central Excises, dated the 1st March, 1964, the Central Government hereby exempts iron or steel products, falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entries in column (3) of the said Table, subject to the conditions laid down in the corresponding entries in column (4) thereof:

Provided that in the case of the products mentioned against S. Nos. 3, 4, 5, 6 and 8 of the said Table, the duty shall be reduced further by Rs. 60 or Rs. 105 per metric tonne according as they are made from steel ingots or semi-finished steel respectively on which the appropriate amount of duty has already been paid.

TABLE

S. No.	Description	Duty per metric tonne	Condition
1	2	3	4
		Rs.	
1	All forms of semi-finished steel falling under sub-item (*i*) of Item No. 26AA.	45·00	If made from steel ingots on which the duty at the appropriate rate has already been paid.
2	All products falling under sub-item (*ia*) of Item No. 26AA (other than rails and sleeper bars covered by S. No. 11 below)		
	(*a*)	45·00	If made from steel ingots on which the duty at the appropriate rate has already been paid.

1	2	3	4
	(*b*)	Rs. Nil	If made from semi-finished steel on which the duty at the appropriate rate has already been paid.
3	Uncoated plates	120·00	
4	All products falling under sub-item (ii) of Item No. 26AA except uncoated plates, galvanised forms and galvanised plates and sheets, all sorts, including plain and corrugated.	150·00	
5	Galvanised plates and sheets, all sorts, including plain and corrugated.	300·00	
6	Skelp and strips	200·00	
7	Cast iron pipes	Nil	If made from iron in any crude from the duty on which under Item No. 25 has already been paid.
8	Seamless pipes and tubes . . .	120·00	
9	Steel pipes and tubes other than seamless pipes and tubes.	Nil	If made from plates, sheets skelp or strips on which the duty at the appropriate rate has already been paid.
10	Steel castings—		
	(*a*) made from duty paid steel ingots or duty paid semi-finished steel.	Nil	
	(*b*) Others	60·00	
11	Rails and sleeper bars—		
	(*a*) made from duty paid steel ingots or duty paid semi-finished steel.	Nil	If in the case of sleeper bars, it is proved to the satisfaction of the Collector of Central Excise that the sleeper bars are actually used for railway track and the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.
	(*b*) Others	60·00	

[No. 32/65.]

G.S.R. 369.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts cigarettes, falling under Item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (1) of the Table hereto annexed, from so much of the additional duty of excise leviable thereon under the first mentioned Act, as is in excess of the duty specified in column (2) of the said Table.

TABLE

Description (1)	Duty (2)
Cigarettes of which the value—	
(*i*) exceeds Rs. 25 a thousand	15 per cent *ad valorem*.
(*ii*) exceeds Rs. 7·50 a thousand but does not exceed Rs. 25 a thousand	7·5 per cent *ad valorem*.
(*iii*) does not exceed Rs. 7·50 a thousand . . .	5 per cent *ad valorem*.

[No. 33/65.]

G.S.R. 370.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 173/63-Central Excises, dated the 28th September, 1963.

[No. 34/65.]

G.S.R. 371.—In pursuance of rule 96J of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance), Act, 1957 (58 of 1957), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/61-Central Excises, dated the 18th March, 1961.

[No. 35/65.]

G.S.R. 372.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 61 of the Finance Act, 1964 (5 of 1964), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 61/64-Central Excises, dated the 1st March, 1964, and the notification of the Government of India in the Ministry of Finance (Department of Revenue and Company Law) No. 159/64-Central Excises, dated the 16th October, 1964, the Central Government hereby exempts all the excisable goods mentioned in sub-section (1) of section 61 of the said Act from so much of the special duty of excise leviable thereon under that sub-section as relates to the period commencing on the 28th February, 1965 and ending with the 31st March, 1965.

... [No. 36/65.]

G.S.R. 373.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 80 of the Finance Bill, 1965, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act 1931, the force of law, the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 80 aforesaid as is in excess of the duty specified, in the corresponding entries in column (4) of the said Table and subject to the condition laid down in the corresponding entries in column (5) thereof:—

TABLE

S. No.	Item No. of the First Schedule to the Central Excises Act	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Conditions
1	2	3	4	5
1	13	Vegetable Product . .	Nil	
2	14D	Synthetic Organic dyestuffs (including, pigment, dyestuffs) and synthetic organic derivatives used in any dyeing process.	Nil	

1	2	3	4	5
3	15B	Cellophane . . .	Nil	
4	16	Tyres for motor vehicles, but only on the first clearances for home consumption in any financial year up to a total value of Rs. 1 crore.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the immediately preceding financial year for home consumption did not exceed Rs. 4 crores.
5	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp, or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
6	18A	Cotton twist, yarn or thread—		
		(*a*) Un-sized . . .	Nil	
		(*b*) Sized—		
		(*i*) of counts 29 or more	20 per cent.	
		(*ii*) of counts less than 29	10 per cent.	
7	23A	Glass and Glassware other than sheet glass and plate glass.	Nil	
8	23B	Chinaware and porcelainware	Nil	
9	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil	
10	32(1)(i)	Vacuum and gas-filled electric bulbs not exceeding 60 watts, but excluding miniature lamps.	Nil	

Provide that—

(1) if unsized cotton twist, yarn or thread which has been cleared without the payment of special duty of excise is sized afterwards with the aid of power, the manufacturer undertaking the sizing shall be liable to pay the special duty of excise at the appropriate rate;

(2) if sized cotton twist, yarn or thread which has paid the duty leviable under the Central Excises Act read with any notification for the time being in force at a rate appropriate to yarn in hanks and the special duty of excise calculated with reference to the amount of the duty leviable as aforesaid, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with the aid of power which makes it liable to a higher rate of duty under the Central Excises Act read with any notification for the time being in force, special duty of excise calculated with reference to such enhanced duty shall also be payable on such yarn;

(3) the rate of the special duty of execise payable on cotton twist, yarn or thread sized by an independent sizer shall be four-fifths of the appropriate rate therefor specified in the Table above;

Explanation.—For the purpose of this notification, an independent sizer means a manufacturer who is engaged in the sizing of cotton twist, yarn or thread with the aid of power and who does not undertake spinning of cotton twist, yarn or thread, or weaving or processing of cotton

fabrics and has no proprietary interest in any factory engaged either in the spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics;

(4) notwithstanding anything contained in the foregoing provisions, no exemption under this notification shall be allowed in respect of tyres for motor vehicles which may be cleared during the period commencing on the 28th February, 1965 and ending with the 31st March 1965.

[No. 37/65.]

G.S.R. 374.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 36/64-Central Excises, dated the 1st March, 1964, the Central Government hereby exempts rayon and synthetic fibres and yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) thereof:—

TABLE

S. No.	Description	Duty
1	2	3
1	Staple fibre—	(Rs. per kg.)
	(*i*) of cellulosic origin	0·60
	(*ii*) all others	2·00
2	Rayon and Synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
A.	Viscose rayon yarn :	
	(*i*) below 75 deniers	6·00
	(*ii*) 75 deniers and above but below 100 deniers	4·50
	(*iii*) 100 deniers and above but below 120 deniers	4·00
	(*iv*) 120 deniers and above but not above 1100 deniers	2·50
	(*v*) above 1100 deniers	2·00
B.	Others :	
	(*i*) below 75 deniers	6·00
	(*ii*) 75 deniers and above but not above 100 deniers	4·50
	(*iii*) above 100 deniers but not above 1100 deniers	3·00
	(*iv*) above 1100 deniers	2·00
3	Other Synthetic Yarns—	
	(*i*) 75 deniers and above but not above 100 deniers	7·50
	(*ii*) above 100 deniers but not above 750 deniers	6·00
	(*iii*) above 750 deniers	3·00

[No. 38/65.]

G.S.R. 375.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 28th February, 1965, the following further amendments in the noti-

fication of the Government of India in the Ministry of Finance (Department of Revenue) No. 111/62-Central Excises, dated the 13th June, 1962, namely:—

In the said notification—

(a) proviso 1 shall be re-numbered as proviso 1A and the following shall be inserted as proviso 1, namely :—

"1. the rates of duty prescribed in the TABLE above both in respect of grey and processed fabrics shall be reduced by 50 per cent. in the case of medium-A, medium-B and coarse fabrics which answer the description of "Dhoti", "Saree", "Long cloth", "Shirting" or "Drill" as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948 and for which maximum *ex*-factory prices have been specified by the Textile Commissioner under the said Order;";

(b) in proviso 2, for the word and figure "proviso 1", the word, figure and letter "proviso 1A" shall be substituted;

(c) after proviso 5, the following proviso shall be inserted, namely :—

"6. nothing contained in this notification shall apply to cotton fabrics produced on powerlooms by any person who on or after the 28th February, 1965, applies in pursuance of rule 174 or other relevant provisions of the Central Excise Rules, 1944, for a licence for the first time to manufacture cotton fabrics on powerlooms, or for amendment of any licence issued before that date for the manufacture of such fabrics so as to effect a change in the number of powerlooms or the location of the factory or the ownership of the powerlooms as specified in the licence, until he has obtained the Textile Commissioners permission in that behalf."

[No. 39/65.]

G.S.R. 376.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely :—

1. These rules may be called the Central Excise (Second Amendment) Rules, 1965.

2. In section E-III of Chapter V of the Central Excise Rules, 1944,—

(1) in rule 96I, in sub-rule (2), for the words "six consecutive calendar months", the words "twelve consecutive calendar months" shall be substituted;

(2) in rule 96J—

(i) for sub-rule (1) (excluding the proviso), the following shall be substituted, namely:—

"(1) Having regard to the average production of cotton fabrics or silk fabrics in India per day per powerloom or per power-knitting machine in factories commonly known as powerlooms (without spinning plants), or in factories having power-knitting machines, and any other relevant factor, the Central Government may, by notification in the Official Gazette, fix, from time to time, the rate per powerloom or per power-knitting machine, per quarter, or per year, or per quarter and per year, and may fix different rates for powerlooms employed in the production of different varieties of fabrics; and if a manufacturer whose application has been granted under rule 96I pays in any month a sum calculated according to such rate, in the manner and subject to the conditions and limitations hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on his production of unprocessed fabrics during the quarter or year next following, as the case may be :";

(ii) in sub-rule (1) as so amended, after the proviso, the following proviso shall be inserted, namely :—

"Provided further that in the case of a person who, on or after the 28th February, 1965, applies for the first time for a licence to manufacture the said fabrics or for amendment of any licence issued before that

date for the manufacture of such fabrics so as to effect a change in the number of powerlooms or the location of the factory or the ownership of the powerlooms as specified in the licence, the Central Government may fix a higher rate in respect of any period during which the said person does not comply with any conditions imposed in the said notification.";

(iii) for sub-rule (3) (including the provisos thereunder), the following shall be substituted, namely :—

"(3) The sum payable under sub-rule (1) shall be calculated by application or such rate to the maximum number of powerlooms or power-knitting machines installed by or on behalf of such manufacturer in one or more premises at any time during the three calendar months immediately preceding the calendar month in which the application under rule 96K is made.";

(3) in rule 96K—

(i) for the heading, the following heading shall be substituted, namely :—

"Manufacturer's declaration and accounts";

(ii) for sub-rule (1), the following sub-rule shall be substituted, namely :—

"(1) Such manufacturer shall, at any time during the calendar month immediately preceding any quarter or year, as the case may be, in respect of which he has been permitted to avail himself of the provisions of this section, make an application to the proper officer in the proper Form for leave to remove cotton fabrics or silk fabrices, as the case may be, from his licensed premises during the following quarter or year, as the case may be, declaring therein the maximum number of powerlooms or power-knitting machines installed by him or on his behalf in one or more premises at any time during the three calendar months immediately preceding the said calendar month";

(iii) in sub-rule (2), for the words "during the month", the words "during the quarter or year" shall be substituted;

(iv) for sub-rule (3), the following sub-rule shall be substituted, namely :—

"(3) Such manufacturer shall also intimate the proper officer in writing of any proposed change in the number of powerlooms or power-knitting machines installed by him or on his behalf, and obtain the written approval of such officer before making any such change.";

(4) in rule 96L, in sub-rule (1), for the word and figures "except 53, 55", the word and figures "except 53, 54, 55" shall be substituted;

(5) in rule 96M, for the words, figures, brackets and letter "A manufacturer who is found to have made an incorrect declaration under sub-rule (1) of rule 96K, or to have incorrectly maintained the account prescribed in sub-rule (3)(a) of that rule", the words, figures and brackets "A manufacturer who is found to have made an incorrect declaration under sub-rule (1) of rule 96K, or to have omitted to furnish or incorrectly furnished the information required by sub-rule (3) of that rule" shall be substituted; and for the words "or of the accounts", the words "or the information or the omission to furnish the information" shall be substituted;

(6) for rule 96MM, the following sub-rule shall be substituted, namely:—

"96MM. **Provisions regarding new factories and closed factories resuming production.**—In the case of a manufacturer who commences production for the first time or who recommences production after having ceased production for a continuous period of not less than *three* months, and who has been permitted by the Collector under sub-rule (1) of rule 961 to avail of the special provisions contained in *this* section, the amount payable by him for the first quarter or year, as the case may be, shall be provisionally calculated on the basis of his declaration of the maximum number of powerlooms or power-knittting machines that are or are likely to be installed by him or on his behalf during such period. At the expiry of the period, the amount payable shall be recalculated on the basis of the maximum number of powerlooms or power-knitting machines actually installed

and if the initial payment falls short of the total liability so determined, the deficiency shall be recoverd from the manufacturer. If, however, the total liability is less than the initial deposit, the balance shall be refunded to the manufacturer.";

(7) in proviso to rule 96MMM, for the words "and where the total width is in excess of whole metres, the balance shall be ignored", the words "and where the total width is in excess of whole metres, any fraction less than half a metre shall be ignored and any fraction of half a metre or more shall be increased to one whole metre" shall be substituted;

(8) in rule 96MMMMM,

(i) for the words "last two months", the words "last three months" shall be substituted;

(ii) for the words, figures and letters "on the basis of the average number of powerlooms employed during the two months in the manner prescribed in sub-rule (3) of the rule 96MM", the words, figures and letters "on the basis of the maximum number of powerlooms installed during the last three months in the manner prescribed in rule 96MM" shall be substituted.

[No. 40/65.]

G.S.R. 377.—In pursuance of rule 96J of the Central Excise Rules, 1944, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/64-Central Excises, dated the 1st March, 1964, and 70/64-Central Excises, dated the 7th March, 1964, the Central Government hereby fixes, with effect from the 28th February, 1965, the rates specified in the Table below per powerloom installed by or on behalf of the same person in one or more premises for the manufacture of unprocessed cotton fabrics, namely :—

TABLE

	If the duty is paid per quarter	If the duty is paid per year
	Rs.	Rs.
Where not more than 4 powerlooms are installed.	6·50	25·00
Where more than 4 but not more than 24 powerlooms are installed. .	20·00	75·00
Where more than 24 but not more than 49 powerlooms are installed. .	40·00	150·00

Provided that where roller locker machines are installed either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, any fraction less than half a metre shall be ignored and any fraction of half a metre or more shall be increased to one whole metre :

Provided further that any person who, on or after the 28th February, 1965, applies in pursuance of rule 174 or other relevant provision of the Central Excise Rules, 1944, for a licence for the first time to manufacture unprocessed cotton fabrics on powerlooms, or for amendment of any licence issued before that date for the manufacture of such fabrics so as to effect a change in the number of powerlooms or the location of the factory or the ownership of the powerlooms as specified in the licence, shall be required to pay at the rate of Rs. 30/- per powerloom for a quarter or Rs. 300/- per powerloom for year until he has obtained the Textile Commissioner's permission in that behalf :

Provided also that any such person shall be required—

(i) in a case where such application relates to amendment of a licence to commence manufacture of unprocessed cotton fabrics on additional powerlooms, to pay at the rate specified in the foregoing second

proviso only in respect of such additional powerlooms and at the appropriate rate specified in the above Table as applicable to the unit (including the additional powerlooms) in respect of the other powerlooms;

(ii) in a case where such application relates to the reduction in the number of powerlooms specified in the licence, to pay at the appropriate rate specified in the above Table as if no reduction had taken place, in respect of the powerlooms retained by the licensee.

Unless the Central Government by a general or special order otherwise directs, nothing in this notification shall apply to any manufacturer of unprocessed cotton fabric who has more than 49 powerlooms in all installed by him or his behalf in one or more premises and who at any time on or after the 28th February, 1965, has paid or has been required to pay the duty of excise on unprocessed cotton fabrics manufactured by him either before or after that date at rates other than those prescribed under rule 96J of the Central Excise Rules, 1944.

Explanation.—For the purpose of computing the periods, the period from 28th February, 1965 to 31st May, 1965 (both days inclusive) shall be deemed to be the first quarter, the period from 28th February, 1965 to 28th February, 1966 (both days inclusive) to be the first year and any part of a quarter to be a full quarter.

[No. 41/65.]

G.S.R. 378.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. CER-8(28)/56, dated the 5th January, 1957, namely:

In the said notification, item No. (7) and the proviso thereunder shall be omitted.

[No. 42/65.]

G.S.R. 379.—In pursuance of rule 96J of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby rescinds the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 50/64-Central Excises, dated the 1st March, 1964, and 71/64-Central Excises, dated the 7th March, 1964.

[No. 43/65.]

G.S.R. 380.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts unprocessed cotton fabrics manufactured on powerlooms from the whole of the additional duty of excise leviable thereon under the said Act, if in respect of such fabrics the manufacturer has been allowed to discharge his liability for duty of excise leviable on such fabrics under the Central Excises and Salt Act, 1944 (1 of 1944), by paying the amount fixed under rule 96J of the Central Excise Rules, 1944.

[No. 44/65.]

G.S.R. 381.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts strips of iron or steel, intended for baling and 25 millimetres or less in width and not more than 1·60 millimetres in thickness, falling under sub-item (iii) of Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), whether in coils or not, from so much of the duty of excise leviable thereon as is in excess of Rs. 150 per metric tonne.

[No. 45/65.]

G.S.R. 382.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts forms made from plates or sheets of iron or steel and falling under sub-item (11) of Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entries in column (3) of the said Table and subject to the conditions mentioned in the corresponding entries in column (4) thereof:

TABLE

S. No.	Description	Duty per metric tonne	Conditions
1	2	3	4
		Rs.	
1	Galvanised forms, the following, namely, ridges, ribs, channels, channel pipes, rain-water pipes and fittings therefor, if rivetted or otherwise built up of plates or sheets—		
	(*a*)	300·00	If made from plates or sheets on which the appropriate amount of duty has not been paid: Provided that the duty specified in column (3) shall be reduced by Rs. 60·00 or Rs. 105·00 per metric tonne according as the plates or sheets so used are made from steel ingots or semi-finished steel respectively on which the appropriate amount of duty has already been paid.
	(*b*)	180·00	If made from plates (other than galvanised plates) on which the appropriate amount of duty has already been paid.
	(*c*)	150·00	If made from sheets (other than galvanised sheets) on which the appropriate amount of duty has already been paid.
	(*d*)	Nil	If made from galvanised plates or sheets on which the appropriate amount of duty has already been paid.
2	Others	Nil	If made from plates or sheets, whether galvanised or not, on which the appropriate amount of duty has already been paid.

[No. 46/65.]

G.S.R. 383.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the

Ministry of Finance (Department of Revenue) No. 183/63-Central Excises, dated the 19th October, 1963, namely:—

In the said notification, for the words "rupees twelve", wherever they occur, the words "eighteen rupees" shall be substituted.

[No. 47/65.]

G.S.R. 384.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 29/60-Central Excises, dated the 1st March, 1960 and 66/60-Central Excises, dated the 20th April, 1960, namely:—

In each of the said notifications, for the words "plates, sheets, circles, strips and extruded shapes and sections in any form or size", the words "plates, sheets, circles and strips in any form or size" shall be substituted.

[No. 48/65.]

G.S.R. 385.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts extruded shapes and sections of aluminium including extruded pipes and tubes thereof, falling under sub-item (d) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), in the manufacture of which duty paid aluminium in any form is used, from so much of the duty leviable thereon as is equivalent to the duty leviable at Rs. 300·00 per metric tonne.

[No. 49/65.]

R. N. MISRA, Jt. Secy

ERRATA

In Ministry of Finance (Department of Customs) Notification No. 30-Customs, dated 17th February, 1965, published in the Gazette of India Extraordinary, Part II, Section 3(i), dated 17th February, 1965, as G.S.R. 275, the following corrections are to be made:—

Page 74, 2nd line of the notn.—

for "Act, 1952 (52 of 1952)"

read "Act, 1962 (52 of 1962)".

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